



The David J. Joseph Company



August 10, 2004

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0006

RECORDATION NO. 25133 FILED

AUG 11 '04 10-53 AM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreement dated as of July 27, 2004 between the following parties:

Lessee:	MeadWestvaco Corporation 5600 Virginia Avenue Charleston, SC 29423
Lessor:	The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, one hundred seventy-six (176) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated July 27, 2004 related to one hundred seventy-six (176) railcars bearing reporting marks WVCX 3000 - 3179, sporadic.

Please file this agreement as a primary document. The amount of \$30.00 is included on the enclosed check for the filing fees for this document. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

The David J. Joseph Company

Julie M. Woodard
Documentation Coordinator

Enclosures

RECORDATION NO. 25133 FILED

MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT
SURFACE TRANSPORTATION BOARD

AUG 11 '04 10-53 AM

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 27th day of July, 2004, is intended to evidence the lease dated as of July 27, 2004 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **MEADWESTVACO CORPORATION**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the one hundred seventy-six (176) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

MEADWESTVACO CORPORATION

By: Linda M. Baughman

By: G.M. Gillespie

Name: Linda M. Baughman

Name: G.M. Gillespie

Title: Assistant Corporate Secretary

Title: President, Kraft Division

Date: July 27, 2004

Date: August 4, 2004

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 27th day of July, 2004, by Linda M. Baughman, the Assistant Secretary of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Angela Denise Watts
Notary Public

My Commission expires:

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

STATE OF SC)
)
COUNTY OF Charleston) SS:

The foregoing instrument was acknowledged before me this 4th day of August, 2004, by E.M. Gillespie, the President, Kraft Div. of MeadWestvaco Corporation, a Delaware corporation, on behalf of the corporation.

James H. Brabham
Notary Public

My Commission expires:

My Commission Expires October 9, 2012.

EXHIBIT A

To the Memorandum of Lease dated July 27, 2004, between The David J. Joseph Company and MeadWestvaco Corporation.

DESCRIPTION OF UNITS

One hundred seventy-six (176) railcars bearing reporting marks:

WVCX 3000 – WVCX 3051, inclusive
WVCX 3053 – WVCX 3067, inclusive
WVCX 3069 – WVCX 3083, inclusive
WVCX 3085 – WVCX 3145, inclusive
WVCX 3147 – WVCX 3179, inclusive